

# Survey of Local Government Finances

Utah Municipalities  
Fiscal Year Ended June 30, 2006

2006

FY 2006	Entity Name: <i>Bear River City</i>	GOVERNMENTAL FUNDS	ENTERPRISE FUNDS
PART I	TAX REVENUES	Amount	Amount
	<b>Property Taxes</b>		
1.1	Property taxes - (All property taxes not separately listed below.)	T01 14,988	
1.2	Property Taxes - Debt Service	T01	
1.3	Property Taxes - RDA Increment	T01	
1.4	Property Taxes - Library	T01	
1.5	Property Taxes - Delinquent	T01	
2	Fee in lieu	T01	
	<b>Local Sales Taxes</b>		
3.1	General sales tax - Local option	T09 68,702	
3.2	Highway improvement sales tax	T19	
3.3	Resort community sales tax	T19	
3.4	Resort plus sales tax	T19	
3.5	Energy sales and use tax	T19	
3.6	Transient room tax	T19	
3.7	Public transit sales tax (UC 59-12-501)	T19	
3.8	Other - specify	T19	
	<b>Franchise Tax</b>		
4.1	Telephone franchise tax	T15 8,254	
4.2	Cable TV franchise tax	T15	
4.3	Water franchise tax	T15	
4.4	Sewer franchise tax	T15 1,953	
4.5	Other - Specify	T15	
	<b>Licenses, Fees and Permits</b>		
5.1	Business license fees	T99 460	
5.2	Building permit fees	T99 5,880	
5.3	Other licenses, permits & taxes - Specify	T99 1,496	
	<b>PART II</b>		
	<b>REVENUES - Other than tax and Intergovernmental revenues</b>		
	<b>Utility Sales Revenue / User Fees</b>		
1.1	Water supply system	A91 24,621	
1.2	Electric power system	A92	
1.3	Gas supply system	A93	
1.4	Transit or bus system	A94	
	<b>Other Sales and Service Revenue</b>		
2.1	Sewer charges	A90 23,236	
2.2	Storm drainage	A90	
	<b>GOVERNMENTAL FUNDS</b>		
	<b>Amount</b>		
	<b>ENTERPRISE FUNDS</b>		
	<b>Amount</b>		
	<b>PART II</b>		
	<b>REVENUES - Other than tax and Intergovernmental revenues (cont.)</b>		
2.3	Garbage collection / street cleaning	A81 39,499	

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3.1	Parks and recreation charges	A61	1,425	A61					
3.2	Airports - include rentals and gross sales of gas and oil.	A01		A01					
3.3	Parking facilities, lots & meters	A60		A60					
3.4	Hospital charges received	A36		A36					
3.5	Cemeteries	A03	4,450	A03					
3.6	Municipal housing rental projects (gross)	A50		A50					
3.7	Special police services	A89		A89					
4.1	Impact fees	A89	12,600	A89					
4.2	Connection fees	A89		A89					
4.3	Plan check fees	A89		A89					
4.4	Zoning & subdivision fees	A89		A89					
4.5	Sale of maps & publications	A89		A89					
5	Other miscellaneous fees	A89	1,133	A89					
<b>Special Assessments</b>									
6.1	Street cuts and public improvements	U01		U01					
6.2	Sidewalk & curb repairs	U01		U01					
6.3	Street lighting charges - Lighting districts	U01		U01					
6.4	Other special improvement & service	U01		U01					
<b>Fines and Forfeitures (Circuit Court)</b>									
7.1	Court fines, bail forfeitures, and moving violations surcharges	U99		U99					
7.2	Parking ticket revenue	U99		U99					
<b>Fines (Justice Court)</b>									
8.1	Court fines, bail forfeitures, and moving violations surcharges	U99		U99					
8.2	Parking ticket revenue	U99		U99					
9	Interest earnings	U20	6,161	U20					
10	Rents and royalties	U40	2,480	U40					
<b>Miscellaneous</b>									
11	Other miscellaneous revenue - Specify insurance proceeds, concessions	U99	30,792	U99					
12	Proceeds from bond issues	NR		NR					
13	Receipts from sale of real property	U11	2,400	U11					
<b>GOVERNMENTAL FUNDS</b>									
			(a)	(b)	(c)	(d)	(e)	(f)	
			From the State	From other local governments	From federal government directly	From the State	From other local governments	From federal government directly	
1	General support	C30		D30	B30		C30	D30	B30
2	Public safety grants	C89		D89	B89		C89	D89	B89
3	Streets and highways / C Roads	C46	36,547	D46	B46		C46	D46	B46
4	Community development	C50		D50	B50		C50	D50	B50
5	Liquor funds	C89	605	D89	B89		C89	D89	B89
<b>ENTERPRISE FUNDS</b>									

## Fiscal Year Ended June 30, 2006

		C89	D89	B89	C89	D89	B89
6	Intergovernmental service contracts	C89	D89	B89	C89	D89	B89
7	Other - Specify	C89	D89	B89	C89	D89	B89
<b>PART IV</b>	<b>DIRECT EXPENDITURES BY PURPOSE AND TYPE</b>		<b>GOVERNMENTAL FUNDS</b>			<b>ENTERPRISE FUNDS</b>	
		Current Operation Direct expenditures including salaries and wages (a)	Construction (b)	Purchase of equipment, land, and existing structures (c)	Current Operation Direct expenditures including salaries and wages (d)	Construction (e)	Purchase of equipment, land, and existing structures (f)
	<b>Governmental Administration</b>						
1.1	Financial administration	E23	F23	G23	E23	F23	G23
1.2	Judicial / courts	E25	F25	G25	E25	F25	G25
1.3	Legal / attorney	E25	F25	G25	E25	F25	G25
1.4	General municipal buildings	E31	F31	G31	E31	F31	G31
1.5	Central administration	E29	F29	G29	E29	F29	G29
1.6	Planning and zoning	E29	F29	G29	E29	F29	G29
1.7	Economic development	E89	F89	G89	E89	F89	G89
	<b>Public Safety</b>						
2.1	Police	E82	F82	G82	E82	F82	G82
2.2	Fire	E24	F24	G24	E24	F24	G24
2.3a	Ambulance / paramedic - Use this line if the services are part of the fire department.	E24	F24	G24	E24	F24	G24
2.3b	Ambulance / paramedic - Use this line if the services are not part of the fire department.	E32	F32	G32	E32	F32	G32
2.4	Corrections / Jail	E05	F05	G05	E05	F05	G05
2.5	Protective inspection and regulation	E66	F66	G66	E66	F66	G66
	<b>Environment and Housing</b>						
3.1	Sewer	E80	F80	G80	E80	F80	G80
3.2	Storm drainage	E80	F80	G80	E80	F80	G80
3.3	Solid waste management	E81	F81	G81	E81	F81	G81
3.4	Recycling programs	E81	F81	G81	E81	F81	G81
3.5	Housing & community development	E50	F50	G50	E50	F50	G50
3.6	Redevelopment agencies	E50	F50	G50	E50	F50	G50
		108					
<b>PART IV</b>	<b>DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)</b>		<b>GOVERNMENTAL FUNDS</b>			<b>ENTERPRISE FUNDS</b>	
		Current Operation Direct expenditures including salaries and wages (a)	Construction (b)	Purchase of equipment, land, and existing structures (c)	Current Operation Direct expenditures including salaries and wages (d)	Construction (e)	Purchase of equipment, land, and existing structures (f)
3.7	Parks and recreation programs (not addressed below.)	E61	F61	G61	E61	F61	G61
3.8	Cultural & community events	E61	F61	G61	E61	F61	G61
3.9	Golf courses	E61	F61	G61	E61	F61	G61
3.10	Rodeo grounds & equestrian parks	E03	F03	G03	E03	F03	G03
3.11	Cemeteries	E52	F52	G52	E52	F52	G52
3.12	Libraries	E52	F52	G52	E52	F52	G52

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<b>Transportation</b>									
4.1	Roads & streets - maintenance and construction - See instructions	E44							
4.2	Other road and street maintenance - including snow removal	E44	17,869	F44	G44	E44	F44	G44	
4.3	Sidewalk, curb, & gutter	E44		F44	G44	E44	F44	G44	
4.4	Street lighting	E44		F44	G44	E44	F44	G44	
4.5	Engineering	E44		F44	G44	E44	F44	G44	
4.6	Municipal airports	E01		F01	G01	E01	F01	G01	
4.7	Parking facilities	E01		F01	G01	E01	F01	G01	
<b>Health</b>									
5.1	Own hospitals	E36		F36	G36	E36	F36	G36	
5.2	Other hospitals	E38		F38	G38	E38	F38	G38	
5.3	Health (other than hospitals)	E32		F32	G32	E32	F32	G32	
<b>Interest on Debt</b>									
6.1	Interest on debt - Water supply system	I91				I91			
6.2	Interest on debt - Electric power system	I92				I92			
6.3	Interest on debt - Gas supply system	I93				I93			
6.4	Interest on debt - Transit or bus system	I94				I94			
6.5	Interest on debt - All other interest	I89				I89			
<b>Utilities</b>									
7.1	Water supply system	E91	908	F91	G91	E91	F91	G91	
7.2	Electric power system	E92	2,399	F92	G92	E92	F92	G92	
7.3	Gas supply system	E93	1,702	F93	G93	E93	F93	G93	
7.4	Transit or bus system	E94		F94	G94	E94	F94	G94	
<b>All Other Expenditures</b>									
8.1	All other expenditures - See instructions	E89		F89	G89	E89	F89	G89	
<b>- Specify</b>			618						
<b>- phone</b>									
<b>PART IV DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)</b>									
			<b>GOVERNMENTAL FUNDS</b>			<b>ENTERPRISE FUNDS</b>			
			Current Operation Direct expenditures including salaries and wages	Construction	Purchase of equipment, land, and existing structures	Current Operation Direct expenditures including salaries and wages	Construction	Purchase of equipment, land, and existing structures	
8.2	All other expenditures - See instructions	E89	(a)	(b)	(c)	(d)	(e)	(f)	
	- Specify		F89	G89	E89	F89	G89		
8.3	All other expenditures - See instructions	E89							
	- Specify		F89	G89	E89	F89	G89		
<b>PART V INTERGOVERNMENTAL EXPENDITURES</b>									
1	Fire	L24	Paid to State		Paid to Other Governments				
2	Highways	L44	M24		M44				

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3	Police	L62	M62	L62	M62
4	Sanitation	L61	M61	L61	M61
5	Recreation	L61	M61	L61	M61
6	Judicial and legal	L25	M25	L25	M25
7	All other	L89	M89	L89	M89
			86	5,516	

  

PERSONNEL EXPENDITURES		Amount		Amount	
1	Report the total expenditure for salaries and wages included in column (a + c) of part IV, as well as any salaries and wages paid to your own government's employees on force account construction projects	Z00		Z00	
			34,684		9,976

  

GOVERNMENTAL FUNDS						ENTERPRISE FUNDS					
INDEBTEDNESS						INDEBTEDNESS					
Long-term Outstanding Debt						Long-term Outstanding Debt					
1.1	Water supply system	19A	29A	39A	44A	1.1	Water supply system	19A	29A	39A	44A
1.2	Electric supply system	19B	29B	39B	44B	1.2	Electric supply system	19B	29B	39B	44B
1.3	Sewer system	19C	29C	39C	44C	1.3	Sewer system	19C	29C	39C	44C
1.4	Gas supply system	19D	29D	39D	44D	1.4	Gas supply system	19D	29D	39D	44D
1.5	Transit system	19E	29E	39E	44E	1.5	Transit system	19E	29E	39E	44E
1.6	Public debt for privately owned housing, industrial or business purposes	19F	29F	39F	44F	1.6	Public debt for privately owned housing, industrial or business purposes	19F	29F	39F	44F
PART VII INDEBTEDNESS (cont.)						PART VII INDEBTEDNESS (cont.)					
Long-term Outstanding Debt						Long-term Outstanding Debt					
1.7	All other purposes	19X	29X	39X	44X	1.7	All other purposes	19X	29X	39X	44X
Other Long-term Obligations						Other Long-term Obligations					
2.1	Capital lease purchase agreements					2.1	Capital lease purchase agreements				
2.2	Accrued leave liability (sick leave and vacation)					2.2	Accrued leave liability (sick leave and vacation)				
Short-term (interest bearing) Debt						Short-term (interest bearing) Debt					
3	Total short-term debt	61V	64V			3	Total short-term debt	61V	64V		



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PART VIII		CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR		Reserves held for redemption of long-term debt		Unexpended proceeds from sale of bond issues held pending disbursement		All other funds except employee retirement funds	
		W01	W31	W61					
		Cash and investments held at end of fiscal year							
PART IX		GOVERNMENTAL FUNDS							
RATES		ENTERPRISE FUNDS							
1. Energy Sales & Use Tax Rate									
2. Cable TV Franchise Tax Rate									
3. Telephone Franchise Tax Rate									

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2006

Remarks:

PART X Data supplied by:

Name (Please print)  
David Yates  
Title

Date  
1/3/2007  
Telephone  
435-723-5224

2006 Version

Include with audit report submitted to:

Utah State Auditor  
Utah State Capitol Office Complex, E310  
Salt Lake City, UT 84114

If you have any questions about the form, call or write:

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